

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री एस. जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2944/Chny/2018

निर्धारण वर्ष /Assessment Year : 2013-14

The Income Tax Officer,
Corporate Ward 6(1),
Chennai - 600 034.

v. M/s SBD Marketing Pvt. Ltd.,
62/202, Vaibhav Apartment,
EVK Sampath Road,
Vepery, Chennai - 600 007.

PAN : AANCS 1852 L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri J. Prabhakar, CA

आयकर अपील सं./ITA No.2979/Chny/2018

निर्धारण वर्ष /Assessment Year : 2013-14

The Income Tax Officer,
Corporate Ward 6(1),
Chennai - 600 034.

v. M/s SBD Tradelinks Pvt. Ltd.,
62/202, Vaibhav Apartment,
EVK Sampath Road,
Vepery, Chennai - 600 007.

PAN : AANCS 1853 M

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri J. Prabhakar, CA

आयकर अपील सं./ITA Nos.1899 & 1911/Chny/2019
निर्धारण वर्ष /Assessment Years : 2005-06 & 2008-09

The Deputy Commissioner of
Income Tax,
Corporate Circle -1(1),
Chennai - 600 034.

(अपीलार्थी/Appellant)

v. M/s Accel Limited,
No.75, Nelson Manickam Road,
Aminjikarai, Chennai - 600 029.

PAN : AAACA 3042 P

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT
प्रत्यर्थी की ओर से/Respondent by : None

सुनवाई की तारीख/Date of Hearing : 23.08.2019

घोषणा की तारीख/Date of Pronouncement : 23.08.2019

आदेश /O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

These appeals of the Revenue are directed against the respective orders of the Commissioner of Income Tax (Appeals), Chennai. We heard all these appeals of the Revenue together and disposing the same by this common order.

2. On hearing the Ld. Departmental Representative, we find that the tax effect in these cases is less than ₹50 lakhs. The CBDT in its Circular No.17/2019 dated 08.08.2019 increased the monetary limit for filing appeal before this Tribunal and instructed its officers to withdraw all the appeals pending before the ITAT where the tax effect is less than ₹50 lakhs. This Tribunal is of the considered opinion that this Circular of CBDT is binding on the officers of the Department. Therefore, the

Revenue cannot proceed further in these appeals. Accordingly, these appeals stand dismissed.

3. In the result, all the appeals of the Revenue stand dismissed.

Order pronounced in the open court on 23rd August, 2019 at Chennai.

sd/-

(एस. जयरामन)

(S. Jayaraman)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 23rd August, 2019.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT,
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.